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असाधारण

EXTRAORDINARY

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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

GIFT TAX

New Delhi, the 15th November, 1972.

S.O. 706(E).—In exercise of the powers conferred by section 46 of the Gift-tax Act, 1958 (18 of 1958), the Central Board of Direct Taxes hereby makes the following rules further to amend the Gift-tax Rules, 1958, namely:—

1. (1) These rules may be called the Gift-tax (Second Amendment) Rules, 1972.
(2) They shall come into force on the 1st day of January, 1972.
2. In the Gift-tax Rules, 1958, after rule 11, the following rule shall be inserted, namely:—
 - "11A. *Conditions for reference to Valuation Officers.*—The percentage of the value of the property as returned and the amount referred to in sub-clause (i) of clause (b) of sub-section (6) of section 15 shall, respectively, be 33 1/3 per cent. and Rs 50,000.
 - 11B. *Form of report of valuation by registered valuer.*—The report of valuation by a registered valuer in respect of any asset shall be furnished in the appropriate form specified in rule 8D of the Wealth-tax Rules, 1957, and shall be verified in the manner indicated in such Form."

[No 226 F. No. 143(7)/72-TPL.]

O. P. BHARDWAJ, Secy.
Secretary,

Central Board of Direct Taxes.

(1903)

